LAKE COUNTY AUDITOR'S CERTIFICATION OF PERCENTAGES INCLUDED IN: CAPITAL REFERENDUM BALLOT PERCENTAGES QUESTION (BASED ON 2024 DEDUCTIONS)

To: Department of Local Government Finance ("DLGF"):

I Peggy Holinga Katona, am the Auditor of Lake County as of the date hereof. I have received a request on behalf of the governing body of School City of Hammond to determine the percentages to be included in the form of the ballot question for a school budget project for a referendum tax levy pursuant to Indiana Code 20-46-1-10.1.

I have referred to the Memorandum by the DLGF dated as of May 27, 2021, as supplemented regarding the Legislative Changes to Property Tax Referendum and Property Tax Referendum Calculations.

I have determined that the following percentages should be included in the form of the question provided by the School City of Hammond:

- A. Original estimate average percentage of property tax increase on a residence of **35.76%** and
- B. Original estimated average percentage of property tax increase on a business of 32.45 %

As requested by the DLGF, I have attached to this certificate my data and worksheets used for purposes of the calculations.

Dated: June 30, 2023

LAKE COUNTY AUDITOR

Peggy Holinga Katona

LAKE COUNTY AUDITOR'S CERTIFICATION OF PERCENTAGES INCLUDED IN: OPERATING REFERENDUM BALLOT PERCENTAGES QUESTION (BASED ON 2024 DEDUCTIONS)

To: Department of Local Government Finance ("DLGF"):

I Peggy Holinga Katona, am the Auditor of Lake County as of the date hereof. I have received a request on behalf of the governing body of School City of Hammond to determine the percentages to be included in the form of the ballot question for a school operating tax levy referendum pursuant to Indiana Code 20-46-1-10.1.

I have referred to the Memorandum by the DLGF dated as of May 27, 2021, as supplemented regarding the Legislative Changes to Property Tax Referenda and Property Tax Referendum Calculations.

I have determined that the following percentages should be included in the form of the question provided by the School City of Hammond:

- A. Original estimate average percentage of property tax increase on a residence of **50.37%** and
- B. Original estimated average percentage of property tax increase on a business of **45.07%**

As requested by the DLGF, I have attached to this certificate my data and worksheets used for purposes of the calculations.

Dated: June 30, 2023

Peggy Holinga Katona